

**CALIFORNIA BOARD OF ACCOUNTANCY**

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Certificate of Attest Experience (Non-Public Accounting)
Form 11A-6 (4/05)

Purpose: To provide evidence of an applicant's non-public accounting attest experience.

Applicability: Type A, B, C, and E applicants and F licensees (see reverse).

Who Completes: The CPA holding a valid license to practice public accounting and authorized to sign reports on attest engagements who supervises the applicant's performance of attest services provided. A second licensee with a higher level of responsibility in the firm also must verify the applicant's experience. If the licensee who supervises the applicant is a sole proprietor, partner, or shareholder, no second signature is required.

Required Action: Complete and verify your supervision of the applicant's general and/or attest experience.

When: Upon the applicant's request. Failure to submit the Certificate of Attest Experience (Non-Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code Sections 5092, 5093, 5095, and Sections 11.5, 12, and 12.5 of Title 16 of the California Code of Regulations.

TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California**, has not been issued a valid license to practice public accounting in any other state and is applying for licensure as a CPA in California for the first time.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for non-payment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.

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**CERTIFICATE OF ATTEST EXPERIENCE (NON-PUBLIC ACCOUNTING)**

This form is to be **COMPLETED** and **MAILED** directly to the Board by the Employer

PRINT OR TYPE

FULL NAME OF APPLICANT: (NO INITIALS)

(First)

(Middle)

(Last)

Applicant's experience while in your employment.

List the dates applicant was under your supervision and obtained qualifying experience as defined below.

PERIOD OF EMPLOYMENT

FULL TIME	FROM		Dates	TO		PART TIME	FROM		Dates	TO		TOTAL PART TIME HOURS
	(MO/DAY/YR)			(MO/DAY/YR)			(MO/DAY/YR)			(MO/DAY/YR)		

EXPERIENCE RECORD: Sections 11.5 and 12.5 of the California Code of Regulations Title 16, Division 1 set forth criteria for fulfilling experience requirements. The experience required by these regulations and California Business and Professions Code Sections 5083 and 5095 may be fulfilled by a combination of financial audits, compliance audits, operational audits and management audits and, in certain circumstances, review services (see Instructions, Section II below). Check the appropriate box for each of the following items, both A and B. These items are based on the criteria set forth in Sections 11.5 and 12.5 (see Notes to Employer on reverse of this form).

Appropriate experience is that which enables the applicant to demonstrate an understanding of the requirements for planning and conducting an audit with minimum supervision which results in an opinion on full disclosure financial statements (see Instructions Sections I and II).

		Yes	No
I.	A. Has the applicant participated in the planning of the audit, including the selection of the procedures to be performed?		
	B. In your opinion, did such participation demonstrate a satisfactory understanding of the requirements of planning an audit consistent with current practice standards and pronouncements of the profession?		
II.	A. Has the applicant had experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements?		
	B. In your opinion, did the application of the above described procedures demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
III.	A. Has the applicant had experience in the preparation of working papers in connection with the various elements of I and II, above?		
	B. In your opinion, did the working papers demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
IV.	A. Has the applicant had experience in the preparation of written explanations and comments on the work performed and its findings?		
	B. In your opinion, did the written explanations and comments demonstrate satisfactory knowledge of current practice standards and pronouncements of the profession?		
V.	A. Has the applicant participated in the preparation of and reporting on full disclosure financial statements?		
	B. In your opinion, did such participation demonstrate satisfactory knowledge of current professional standards?		

VI. SUMMARY OF SECTIONS 11.5 or 12.5 HOURS (see Instructions Section III).

NUMBER OF HOURS

	Audit	Review	Compilation	Other	Total
Participation in the Preparation of Financial Statements					
Planning and Performing Audit Procedures					
Total					

VII. Is the applicant related to anyone in your agency/business?

Yes ☐No ☐

(If yes, explain relationship)

NOTES TO EMPLOYER COMPLETING CERTIFICATE OF ATTEST EXPERIENCE (NON-PUBLIC ACCOUNTING) - See Instructions Sections I, II, and III).

EXPERIENCE CERTIFICATION. The specific experience the applicant has received and the employer’s opinion that it represents satisfactory knowledge of current practice standards and pronouncements is essential to the decision regarding whether a person is qualified for licensure. Appropriate experience to be considered is that which enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision which results in an opinion on full disclosure financial statements. It is expected that the applicant will have gained a variety of experience in applying audit procedures. Such procedures typically include those described in the attached instructions on pages 1 and 2. It is not necessary that an applicant obtain experience in all elements of the financial statements, or perform certain procedures any particular number of times, or attain any given staff level. Although no minimum number of hours has been prescribed for licensure under Pathway 0, as a guideline, it may be difficult for an applicant to obtain the experience required under Items I–V in less than 500 hours. Applicants applying for licensure under either Pathway 1 or Pathway 2 **must** obtain a **minimum of 500** hours of attest experience.

Section 12.5 of Title 16 of the California Code of Regulations requires that experience be verified by the supervisor holding a valid license or comparable authority to practice public accounting and a second person with a higher level of responsibility in the business/agency. If the licensee supervisor is also the owner of the business/agency, no second signature is required.

I hereby certify, under penalty of perjury under the laws of the state of California, that the applicant (1) has been supervised by me or my business/agency for the period indicated herein, and (2) in the course of such employment has obtained the experience indicated on this Certificate of Attest Experience (Non-Public Accounting).

BUSINESS/AGENCY NAME		BUSINESS TELEPHONE: _____ Area Code (_____)	
ADDRESS (INCLUDING CITY, STATE AND ZIP CODE)			
SIGNATURE #1 (Supervisor) (DO NOT USE BLACK INK)		LICENSEE SUPERVISOR – (Must be a licensee who supervised applicant)	
PRINTED NAME		CERTIFICATE NO. _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>	
DATE:		U.S. STATE OF ISSUANCE _____	
		ARE YOU THE OWNER? YES <input type="checkbox"/> NO <input type="checkbox"/>	
		If you are not the owner, Signature #2 section must be completed.	
SIGNATURE #2 (DO NOT USE BLACK INK)		Must have a higher level of responsibility in the business/agency than signer #1.	
PRINTED NAME		CERTIFICATE NO. (if applicable) _____ CPA <input type="checkbox"/> PA <input type="checkbox"/>	
TITLE		U.S. STATE OF ISSUANCE _____	
DATE:			

INSTRUCTIONS FOR COMPLETION OF ATTEST CERTIFICATE OF EXPERIENCE (NON-PUBLIC ACCOUNTING)

Experience requirements are contained in Section 5080, *et seq.*, of the California Business and Professions Code and in Division 1 of Title 16 of the California Code of Regulations.

Pathway 0 - Generally, an applicant for licensure in California is required to have 36 months experience working in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy. One year of that experience is waived if the applicant completes 20 semester units, or the equivalent, in accounting.

Pathways 1 and 2 – Pathway 1 applicants are required to have 24 months experience, while Pathway 2 applicants are required to have 12 months experience. All experience must be obtained in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy.

Though it may be unlikely that an applicant performs reviews or compilations, experience required under Sections 11.5 and 12.5 may be fulfilled by a combination of:

- financial, operational, management and compliance audits;
- review services **only to the extent the review includes audit procedures. Note: Frequently, only analytical review procedures qualify, however, the scope of work may be extended in selected areas and, therefore, qualify;** and
- compilation services **only to the extent preparation of full disclosure financial statements is supported by work papers – Item V.**

The Certificate of Attest Experience (Non-Public Accounting) is used administratively to provide a mechanism for employers to communicate to the Board the experience an applicant has obtained while in their employ in order for the Board to determine whether the experience meets the requirements of Sections 11.5 or 12.5.

Although no minimum number of hours has been prescribed for licensure under Pathway 0, it may be difficult for an applicant to obtain Section 11.5 experience of a sufficient character and variety in less than 500 hours. If a Pathway 0 applicant has a minimum number of hours of experience or additional information which would be helpful in understanding the experience obtained, the signer may wish to submit a letter explaining the basis for affirmative answers on the Certificate of Attest Experience (Non-Public Accounting). Applicants applying for licensure under Pathway 1 or Pathway 2 **must** obtain a **minimum of 500 hours of attest experience**.

It is important the licensee and applicant formulate very early in the applicant's employment a plan tailored to demonstrate a variety of experience in audit services. A contemporaneous time record should be prepared and monitored by the licensee supervisor and the applicant.

I. Qualifying Experience.

With respect to the experience required under Items I, II, and III of the Certificate of Attest Experience (Non-Public Accounting), it is expected the applicant will have gained experience in applying the procedures normally applied in a variety of situations. The applicant is expected to have participated in planning audits. It is unnecessary for an applicant to have performed all the procedures below or any single procedure any particular number of times. This experience may be obtained in one or more engagements, in one or more industries. Typical audit planning and procedures include, but are not limited to, the following:

1. Obtaining sufficient understanding of the components of internal control (control environment, risk assessment, control activities, information and communications, and monitoring) to plan the audit. Procedures usually are performed to ascertain whether such components were in effect and operating effectively.
2. Assessing control risk of assertions embodied in the account balance, transaction class, and disclosure components of the financial statements and determining materiality.
3. Applying appropriate analytical review procedures in performing an audit or review.
4. Applying appropriate testing procedures to determine the existence and reasonableness of asset account balance such as cash, accounts receivable, inventory, property, plant and equipment, and other assets such as prepaids, intangible assets, and other deferred charges, related liability or capital accounts, and revenue and expense accounts.
5. Understanding and determination of the valuation of accounts such as inventories, accounts receivable, marketable securities, real estate investments, and the appropriate accounting and applicable disclosures. These include costing and pricing concepts such as LIFO, FIFO, lower of cost or market, and excess and obsolete inventory.
6. Applying appropriate testing procedures to determine the reasonableness of liability account balances, such as accounts payable, accrued liabilities, income taxes, and notes and contracts payable.
7. Testing of revenue and profit recognition, cut off of sales, purchases, cash receipts and disbursements, subsequent events review, and examination of pertinent documentation.
8. Determining the existence of related party transactions, commitments and contingent liabilities, and appropriate financial statement disclosures.

With respect to experience required under Item IV of the Certificate of Attest Experience (Non-Public Accounting), it is expected the applicant has written comments, observations, and conclusions resulting from the work performed.

With respect to experience required under Item V of the Certificate of Attest Experience (Non-Public Accounting), it is expected the applicant has participated in the preparation of, and reporting on, full disclosure financial statements. The experience required under this item may be fulfilled entirely by review or compilation services, if adequately supported by workpapers.

II. Experience Discussion.

Private or governmental accounting and auditing experience, under Business and Professions Code, Division 3, Chapter 1, Sections 5083(b), 5092(d), and 5093(d) requires the applicant to perform accounting and auditing work under the supervision of an individual licensed by a state to engage in the practice of public accountancy. Qualifying experience should be of a character and variety that which enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision that results in an opinion on full disclosure financial statements (see Section I above).

Generally, experience may be fulfilled by a combination of:

- financial, compliance, management and operational audits;
- review services **only to the extent the review includes audit procedures. Note: Frequently, only analytical review procedures qualify, however, the scope of work may be extended in**

selected areas and, therefore, qualify. Examples include, performing analytical review procedures or extending the scope of work in selected areas. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under Sections 11.5 or 12.5.

- compilation services only to the extent preparation of full disclosure financial statements is supported by work papers.

The most frequent problems for applicants with private or governmental accounting and auditing experience are:

- a. Limited experience in applying audit procedures and limited participation in planning the audit (including evaluating risk and determining materiality), as well as preparing and reporting on full disclosure financial statements. As a result, an applicant has difficulty demonstrating experience with disclosure requirements, financial statement preparation, and US GAAP and GAAS requirements.
- b. Claiming credit for general accounting work which does not qualify under Sections 11.5 or 12.5.
- c. Claiming credit under Sections 5083 or 5095 for experience that has not been gained under the supervision of an individual currently licensed to practice public accounting (e.g., licensed without continuing education).
- d. Failure to demonstrate a reasonable awareness and understanding of current professional standards.

III. Other Sections of Certificate of Attest Experience (Non-Public Accounting).

1. Summary of Sections 11.5 or 12.5 Attest Hours (Part VI of Certificate of Attest Experience [Non-Public Accounting]).

This summary should reflect the applicant's experience obtained in Sections 11.5 or 12.5 work by type of service. Experience in other areas (such as controllership functions, accounting write-up, tax compliance, consultations, forecasting, and projections) is not considered qualifying under Sections 11.5 or 12.5. **The hours reported in Section VI should only be those spent performing audit procedures.**

The specific categories of experience should be completed as follows:

Audit Hours: This section should reflect only those hours spent in the planning and performing of audit procedures in an audit engagement, and the hours spent on financial statement preparation.

Review Hours: This section should reflect only those hours spent in the performance of audit procedures in a review engagement, and the hours spent on financial statement preparation. Frequently, analytical review is the only audit procedure performed, unless the scope in selected areas has been expanded, and audit style procedures have been performed and documented.

Compilation Hours: This section should reflect only those hours spent solely in the preparation of full disclosure financial statements and related supporting workpapers.

Other Hours: This section should reflect only those hours spent in the performance of operational audits, compliance audits, management audits, and other audits, as well as performance of agreed-upon procedures of an audit nature. If the predominant qualifying experience is shown in this section, it is probable it will be reviewed by the Qualifications Committee of the California Board of Accountancy.

2. Responsibility Associated with Signing the Certificate of Attest Experience (Non-Public Accounting).

The signer must carefully review the Certificate of Attest Experience (Non-Public Accounting), evaluate, and judge each applicant's experience. The signer is certifying, under penalty of perjury, whether in his or her opinion, the applicant has met the objective of the Board for licensure. Appropriate experience enables the applicant to demonstrate an understanding of the requirements of planning and conducting an audit with minimum supervision that results in an opinion on full disclosure financial statements.

If an additional explanation would be helpful in evaluating the applicant's experience, the Board encourages an employer to attach an explanatory letter.

3. Current Experience.

In evaluating the experience of an applicant, emphasis is given to recent activities that demonstrate the applicant's knowledge and application of current accounting and auditing standards. In the determination of what is current, the Board generally considers experience gained in the last five years. If the audit experience was gained prior to that time, the Board will require the applicant to furnish evidence that he or she is knowledgeable of current practice standards and pronouncements of the profession.

4. Worksheet.

The Worksheet for Substantiation of Qualifying Experience Under Sections 11.5 or 12.5 has been included to assist the applicant and the employer in accumulating information to support the opinions expressed on the Certificate of Attest Experience. **It is not necessary to submit this worksheet with the Certificate of Attest Experience.**

EMPLOYER _____ APPLICANT _____

ENGAGEMENT TYPE

YEAR-END

- Total Hours for engagement.
(If review, only note Section 11.5 or 12.5 audit and financial statement hours)
(If compilation, only note hours spent on financial statements)

[illegible]

PERSONAL INFORMATION COLLECTION AND ACCESS

The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.